REGION V MANUAL

CHAPTER 1

GENERAL, ADMINISTRATIVE AND MISCELLANEOUS

DELEGATIONS

1-35. Accelerated Depreciation Certification

- 1. <u>AUTHORITY</u>. To certify pollution control facilities for accelerated depreciation pursuant to the Internal Revenue Code of 1954, as amended, Section 169, and EPA Delegation 1-35 from Headquarters.
- 2. TO WHOM DELEGATED. Director, Air Management Division; Director, Water Division; or Director, Waste Management Division.
- 3. <u>LIMITATION</u>. Each Division Director shall confine his exercise of this authority to matters within his/her area of responsibility. Exercise of this authority is subject to the concurrence of the Regional Counsel in cases of denial of the certification or in those requiring legal analysis.
- 4. REDELEGATION AUTHORITY. This authority may not be redelegated.
- 5. <u>ADDITIONAL REFERENCES</u>. 40 CFR 20, EPA Headquarters Delegation 1-13, Appeals on Accelerated Depreciation Decisions.

NOTE: Previous Region V Number 1-17.

Delegation of Authority from the Regional Administrator